



City of Duluth

City Treasurer

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An Equal Opportunity Employer

Duluth Tax Combinations

	State Tax*	Liquor Tax*	Duluth Sales/Use Tax*	Duluth Tourism Hotel-Motel Tax	Duluth Tourism Hotel-Motel Excise Tax	Duluth Tourism Food & Beverage Tax	Total Tax %
Restaurant/Bar							
No Alcohol	6.875%		1%			1.75%	9.625%
With Alcohol	6.875%	2.50%	1%			1.75%	12.125%
Hotel-Motel							
30 rooms or less	6.875%		1%	3%			10.875%
More than 30 rooms	6.875%		1%	3%	2%		12.875%
Other Retailers	6.875%		1%				7.875%

*Collected by the State of MN